



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 2, 2016

The Honorable Gino W. Williams
Chief Judge
County of Carroll General District Court
55 East Main Street, Third Floor
Christiansburg, VA 24073

Audit Period: July 1, 2014 through June 30, 2015
Court System: County of Carroll
Judicial District: Twenty-seventh

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted no matters requiring written communication with court management.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

cc: Donna Webb Ayers, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia